

Delegation Order 25-12 (Rev.1)

Effective Date: May 22, 2009

- (1) **Third Party Contact Jeopardy or Reprisal Determination**
- (2) **Authority:** To determine for good cause shown that providing the taxpayer with general notice or notice of specific third party contacts would jeopardize collection of any tax or may involve reprisal against any person.
- (3) **Delegated to:** Deputy Tax Attaches; Industry/Field Specialists Directors; Deputy Commissioner, International; Field Operations Directors; Internal Revenue Agent/Field Specialists; Audit Accounting Aides; Internal Revenue Agents; Estate Tax Attorneys; Estate Tax Examiners; Examination Aides; Appeals Team Case Leaders; Appeals Officers; Settlement Officers; Tax Auditors, Revenue Officers; Tax Law Specialists; Tax Compliance Officers; Bankruptcy Specialists; GS-4 Tax Examiners; GS-5 Revenue Officer Aides; Senior Analysts in the Office of Tax Shelter Analysis; GS-5 Correspondence Examination Technicians; GS-5 ACS Collection Representatives; Tax Resolution Representatives; Indian Tribal Government Specialists; Federal, State and Local Government Specialists; and the Chief Counsel.
- (4) **Redelegation:** This authority may not be redelegated except to subordinates of the Chief Counsel by the Chief Counsel.
- (5) **Source of Authority:** IRC § 7602(c)(3)(B).
- (6) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes delegation order 25-12.
- (7) Signed: Linda E. Stiff, Deputy Commissioner for Services and Enforcement